

**Job Training Partnership Act
State Wide Service Delivery Area
CFDA Numbers:
Title II 17.250, Title III 17.246
Department of Labor & Workforce Development – Program 4**

I. PROGRAM OBJECTIVE

The objective of the Job Training Partnership Act (JTPA) is to provide funds for training programs to prepare youth and unskilled adults for entry into the labor force. These programs should afford job training to those economically disadvantaged individuals and other individuals facing serious barriers to employment and who are in need of such training to obtain productive employment.

The Department of Labor & Workforce Development provides funds under the program from both its Job Training Partnership Office and its State Wide Service Delivery Area. This portion of the Compliance Supplement applies to grants through the State Wide Service Delivery Area.

This program uses federal pass through money and the audit should be conducted in accordance with federal audit requirements.

II. PROGRAM PROCEDURES

The Department primarily distributes funds to eligible contractors, including municipalities, education agencies, non-profit organizations and private businesses and individuals. Under Title II-A of the Act, funds are provided for adult training activities. Some funds under Title II-A are also available for training services to older workers. Under Title II-B of the Act, funds are only available for youth training services in the summer months. Title II-C of the Act provides funds for year round youth training. The eight percent component under Titles II-A and II-C provide funds for education coordination activities. Under Title III of the Act, Economic Dislocation and Worker Adjustment Assistance (EDWAA), funds are available for retraining and readjustment services to dislocated workers.

III. COMPLIANCE REQUIREMENTS AND SUGGESTED AUDIT PROCEDURES

A. TYPES OF SERVICES ALLOWED AND UNALLOWED

Compliance Requirements

In the past, the Department has received approval from the U.S. Department of Labor waiving JTPA requirements for cost categories and cost limitations on state administered Title II and Title III programs (except for National Reserve Account grants).

Auditors should determine whether the waivers were in effect during the period of review. Contact the Statewide Service Delivery Area for additional information and the effects of these waivers on these and other requirements.

Unless waived by USDOL, Title II Funds can be expended for training, administration, and participant support in accordance with guidelines on allowable costs issued by the Governor. 20 CFR 629.37-38 (See 20 CFR 629.38(e)(1) for the types of costs included as Title II training costs.) The financial assistance agreement will specify the amount of funds that can be used for the eligible activities.

Unless waived by USDOL, Title III funds can be expended for retraining, administration, supportive services, rapid response, basic readjustment, and needs related payments in accordance with guidelines on allowable costs issued by the Governor (20 CFR 631.13). The financial assistance agreement will specify the amount of funds that can be used for the different types of eligible activities.

Expenditures made for fixed unit price contracts do not need to be allocated or prorated according to the training, support and administration cost categories, however, certain other specific requirements exist. (20 CFR 629.38(e)(2).) The State Wide Service Delivery Area can provide information concerning the other requirements for fixed unit price contracts.

No funds made available under Titles I, II-A, II-C or III may be used for public service employment. 20 CFR 629.2

Suggested Audit Procedures

- Review the Governor's guidelines on allowable costs.
- Test expenditure and related records.
- Compare actual to maximum allowable cost.

B. ELIGIBILITY

Compliance Requirement

Eligibility requirements vary by program and may be adjusted semiannually. The requirements and guidelines are available from the State Wide Service

Delivery Area. Pub. L. 97-300, Sec. 141 (e) (All Titles; Sec. 203 (Title II-A); Sec. 254 (Title II-B); and, Sec. 302 (Title III)

Suggested Audit Procedures

- Review selected participant files and determine the appropriateness of eligibility determinations.

C. MATCHING, LEVEL OF EFFORT, AND/OR EARMARKING REQUIREMENTS

Compliance Requirement

The financial assistance agreement will specify any matching, level of effort or earmarking requirements.

Suggested Audit Procedure

- Review the financial assistance agreements, identify any applicable requirements, and verify that the requirement was met and in the manner specified.

D. REPORTING REQUIREMENTS

Compliance Requirement

The financial assistance agreement will specify the reporting requirements.

Suggested Audit Procedures

- Obtain copies of reports and determine completeness of submission.
- Trace data in selected reports to supporting documentation.

E. SPECIAL TESTS AND PROVISIONS

Compliance Requirement

The financial assistance agreement will specify any special requirements.

Suggested Audit Procedures

- Review the financial assistance agreement, identify any special requirements, and verify that the requirements were met and in the manner specified.

Modified 5/00